

CALIFORNIA TAX LAWYER

ARTICLES MANUAL

Published four times a year, the *California Tax Lawyer* includes a variety of content, including expositive articles on federal and state tax matters (which do not generally have any page limitation, but which often run between 4,000 and 10,000 words, or approximately four to seven pages before endnotes), shorter substantive or technical updates (suggested length of around 750-1,500 words, or approximately one to two pages when published), as well as periodic compilations on selected federal and state matters. Submissions are typically due February 15, May 15, August 15, and November 15.

ARTICLE SUBMISSIONS:

Articles should be submitted in Times New Roman, 12pt. font, Single Spaced and Justified. Endnotes should be used instead of Footnotes.

A. Styles (aka Formatting)

To keep the CTL looking like a professional journal, there needs to be a consistency to the formatting of the articles from edition to edition. The following is the “Style Guide” for the various headings:

Title

Title Case, Bold, Centered

This Is An Example Of A Title

If the article is a Washington Paper submission, there should be an Endnote reference at the end of the title providing the following information:

“This proposal was principally prepared by Example Author and Example Author, members of the State Bar of California [or Los Angeles County] Taxation Section as part of the annual Washington, D.C. delegation co-sponsored by the State Bar of California and the Los Angeles County Bar Association Taxation sections. The comments contained in this paper are the individual views of the authors who prepared them, and do not represent the position of the State Bar of California or the Los Angeles County Bar Association. Although the participants on the project might have clients affected by the rules applicable to the subject matter of this paper and have advised such clients on applicable law, no such participant has been specifically engaged by a client to participate on this project.”

Author

Title Case and Centered

By Example Author

Always begins with “By”. If there are more than one author use “&” between names.

By Example Author & Example Author

At the end of the author’s name — or authors’ names if from the authors are from the same firm — should be an Endnote. The Endnote should provide the contact information, which should include: author(s) name, firm, telephone # and email address. If the authors are from different firms, then there should be an Endnote for each individual author. This Endnote is also an appropriate place for author “thank you”.

Headings

I. *FIRST LEVEL HEADING*

Bold Roman number, period, tab, first level heading title in all Capitals, Bold & Italic, line space above and below. Text below is indented by one tab.

A. *Second Level Heading*

Bold Capital letter, period, tab, second level heading title in Title Case, Bold, line space above, no line space below. Text below is indented by one tab.

1. *Third Level Heading*

Bold Numeral, period, tab, third level heading title in Title Case, Bold & Italic, line space above, no line space below. Text below is indented by one tab.

i. *Fourth Level Heading*

Lower case Roman numeral, period, tab, fourth level heading title in Title Case, Italic, Underlined, line space above, no line space below. Text below is indented by one tab.

a. *Fifth level heading*

Lower case letter, period, tab, fifth level heading title in Sentence Case, Underlined, line space above, no line space below. Text below is indented by one tab.

(i) *Sixth level heading*

Lower case Roman numeral in parans, tab, sixth level heading title in Sentence Case, Italic, line space above, no line space below. Text below is indented by one tab.

Seventh level heading . . . you're on your own!

The printers put in the heading for the "ENDNOTES". In addition, the printers will put spaces between each endnote, but submit the article without any additional spaces.

[HIT "SAVE"]

B. Consistency

Consistency in a publication gives it the appearances of stability and reliability regardless of the changes in Editors. Thus, the following is a list of items that should be consistent throughout each article, each edition, and each journal:

- Numbers 1-10 should be spelled out. All other numbers should be in numerical format.
- Do not start a sentence with a number, symbol (e.g., "§"), abbreviation (e.g., "Rev. Proc.") or acronym (e.g., "IRC").
- Do not use conjunctions, which are generally appropriate only in informal writings.
- Case names, both in the text and in the endnotes should be *Italic* not Underlined.
- Signals (e.g., *See*, *Id.*, *Cf.*) in the endnotes should be in *Italic* not Underlined.
- Words or terms emphasized in the text should be *Italic* not Underlined. For ***real*** emphasis, use *Italic/Bold*.
- For ***space-saving purposes*** the following should be used:

CHANGE THIS	TO THIS
Percent	%
Section XX	§XX; Unless starting a sentence, then it should be spell out.
Sec. XX	§XX
§(space)XX	§XX (no space)
Internal Revenue Code	IRC (unless first word in sentence) or Code <i>except for first reference</i>
I.R.C.	IRC
Internal Revenue Service	IRS (unless first word in sentence) or Service <i>except for first reference</i>

CHANGE THIS	TO THIS
-- [hyphen hyphen]	— (this typographical symbol is called an “Em dash” — because it is the width of an “M” — and can be found in the “Symbols” menu)
Citations	Abbreviate (reference attached)

- C. **Spell Check** – Authors are encouraged to use their computer’s spelling *and* grammar-check functions.